

ACCOUNTANT
GS-0510-14

I. INTRODUCTION

The position is located in the U.S. Department of Labor (DOL), Employment and Training Administration (ETA). The incumbent of this position serves as a senior accountant, utilizing a professional knowledge of accounting principles and procedures in carrying out complex assignments.

II. MAJOR DUTIES AND RESPONSIBILITIES

Provides expert advice in specialized area of accounting, developing policies and financial management program goals. Carries out program to determine accounting system adequacy, to identify accounting and budgetary problems, and to develop and maintain progressive fiscal management techniques and practices. Reviews legislation and regulations. Develops regulations and guidelines for program users. Develops and monitors accounting internal control program(s): identifies problem areas, develops solutions to improve operating program effectiveness. Provides advice to financial and program managers and other accountants on unusual and difficult accounting systems and/or operations problems. Conducts and coordinates long range and comprehensive systems studies for the design, modification, and implementation of automated accounting systems. Determines accounting data requirements. Develops procedural manuals, methods, and directives. Conducts studies for special projects. Conducts financial analyses, audits, and/or investigations of major public and/or private sector entities; reviews, analyzes, and validates financial data; develops and coordinates surveys and systems for gathering, analyzing, and validating data; resolves accounting discrepancies in reported data.

III. FACTOR LEVELS

Factor 1 - Knowledge Required by the Position	FL 1-8	1550 pts.
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Expert knowledge of financial management, fiscal and accounting theories, concepts, principles, and procedures, and generally accepted accounting principles and standards in the United States.

Ability to review, analyze and evaluate automated and/or manual accounting and financial management systems.

Ability to interpret complex financial and accounting data and provide appropriate analysis for management's use in decision making.

Extensive knowledge of state-of-the-art automated accounting and financial management systems.

Ability to develop guidance, memoranda, procedures and instructions which cover the full spectrum of accounting and financial management issues.

Factor 2 - Supervisory Controls

FL 2-5

650 pts.

The supervisor provides administrative direction in terms of broadly defined missions or functions of the organization. The incumbent independently plans, develops, and carries out complex projects and studies to meet office and organizational goals. The incumbent's technical expertise is rarely questioned, and review of work in progress more often consists of assessment of broad impact on major program objectives, soundness of judgment, and results achieved. The supervisor may develop a performance management plan identifying office specific duties for the incumbent to perform.

Factor 3 - Guidelines

FL 3-5

650 pts.

Guidelines consist of broad organization policy statements and basic legislation. The incumbent uses judgment and ingenuity in interpreting the intent of legislation and broad program objectives to develop financial management policy. The incumbent formulates specific additional system and/or program policies and requirements.

Factor 4 - Complexity

FL 4-5

325 pts.

Assignments are varied and complex and require expert analysis to determine the means of resolution and the application of a variety of non-related principles and guidelines to a broad range of problems or accounting operations. The work is complicated by the diversity of systems, the need to interpret policies for sensitive programs, and the number and variability of programs served by the accounting system.

Factor 5 - Scope and Effect

FL 5-5

325 pts.

The purpose of the work is to solve significant problems in the development of accounting systems or in the financial management of organization programs. The incumbent recommends the establishment of policies and procedures affecting the accounting system or program, points out unfavorable trends, and explains the meaning of data contained in reports. The incumbent assists management in applying data and recommends alternatives to resolve difficult problems. The work affects the efficiency and effectiveness of ETA financial reporting, the fiscal management of program operations, and the overall policies and programs of the organization.

Factors 6/7 - Personal Contacts/Purpose of Contacts Level 3.c. 180 pts.

Contacts are with officials within and outside the immediate office, representatives of other Federal agencies, and outside organizations such as contractors, financial officers, or accountants. Contacts are made to influence others to the accountant's point of view regarding technical methods, concepts, or procedures or to secure cooperation when others hold strongly opposed points of view.

Factor 8 - Physical Demands

FL 8-1

5 pts.

The work is primarily sedentary.

Factor 9 - Work Environment

FL 9-1

5 pts.

The work is normally performed in an office setting.

TOTAL = 3690 pts.

IV. UNIQUE POSITION REQUIREMENTS *(The immediate supervisor is to mark the appropriate descriptive paragraph below)*

___ The principal responsibilities of the incumbent involve systems accounting.

___ The principal responsibilities of the incumbent involve accounting operations.